

# 2003 Form MO-1040C Instructions

## What's New on Form MO-1040C?

- All filing statuses can now file this form.
- Form MO-CR was revised to add columns for yourself and your spouse.

## IMPORTANT FILING INFORMATION

**This information is for guidance only and does not state the complete law.**

### Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

**Note:** If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

If you are a nonresident alien, access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) for information.

For more information and examples (for residents, nonresidents, military personnel, and residents with other state income), visit [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

### Resident

A resident is an individual who either 1) maintained a domicile in Missouri; or 2) did not maintain a domicile in Missouri, but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

**Exception:** An individual domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and maintained permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

**Domicile:** The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

### Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages. (*NONRESIDENT ALIENS must use the same filing status as used on the federal return and must itemize deductions.*)

### Part-Year Resident

A part-year resident is treated as a nonresident. However, a part-year resident may determine tax as a resident for the entire year using Form MO-CR. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

### Military Personnel

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

### Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri, and you are presumed to be domiciled in Missouri.

### Missouri Home of Record—Stationed Outside Missouri

If you: a) maintained no permanent living quarters in Missouri during the year; b) maintained permanent living quarters elsewhere; and c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. *Complete Form MO-NRI and attach to Form MO-1040C.*

If your spouse remains in Missouri while you are stationed outside Missouri, your total income, including military pay, is taxable to Missouri.

### Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, your total income, including military pay, is taxable to Missouri.

### Missouri Home of Record—Entering or Leaving the Military

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

### Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. Complete Form MO-NRI only (a Missouri return is not required). If you or your spouse earned more than \$600 of non-military income while in Missouri, complete MO-1040 and follow the military instructions for Part 1, Line 8 of the Form MO-A.

### When To File

The 2003 returns are due April 15, 2004.

### Extension of Time to File

**You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.** If you need additional time to file your Missouri income tax return, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2004.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember:** An extension of time to file does not extend the time to pay.

## Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request.

## Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329.

## Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example:*

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

## Amended Return

**You must use Form MO-1040 (long form) for the year being amended.**

## Fill-in Forms that Calculate

Access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

## Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting the department's web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax). The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

## Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book, for more information. **The due date for Form 4340 is April 15, 2004.**

## Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) or call (800) 877-6881.

## Frequently Asked Questions

**Can I file my return now but pay later?** Yes, we encourage you to file your return as quickly as possible. You may pay at any time as long as the payment is postmarked no later than April 15, 2004. See Page 4, Line 26 for payment options.

**How do I determine my federal tax deduction?** The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 3, Line 7 to assist you in determining the tax from your federal return.

**How do I calculate my Missouri tax?** If your taxable income is less than

\$9,000, you can use the tax table on the back of Form MO-1040C, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

**Do I report only my Missouri source income on Form MO-1040C?** No, your total federal adjusted gross income is reported on Form MO-1040C, Line 1. Lines 1 through 14 of the return are computed as if you are a full-year resident. Tax (Line 14) is computed on all of your income and is then reduced by a resident credit (Line 15), or by a Missouri income percentage (Line 16). The result is a prorated Missouri tax liability (Line 17) based only on the income earned in Missouri.

**Why do I have to split my income on the Missouri return if I am married and filing a combined return?** Missouri law established a "combined" return for spouses filing together, rather than a "joint" return used by the Internal Revenue Service. A combined return requires taxpayers to split their federal adjusted gross income between spouses when beginning the Missouri return. Splitting your income may require more calculating, but it usually reduces the rate at which your taxes are computed. Access [www.dor.mo.gov/tax/](http://www.dor.mo.gov/tax/) for more information and examples.

**Can I claim myself or my spouse as a dependent?** No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c).

# FORM MO-1040C

## Information to Complete Form MO-1040C

### Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

Enter your county of residence (enter "NONR" if nonresident) and the number of the public school district in which you reside (enter "347" if nonresident). See school district listing on pages 7 and 8.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

### 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

### Line 1 — Federal Adjusted Gross Income

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

If your filing status is "married filing combined" and both spouses are reporting income, use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income usually reduces the rate at which your combined incomes are taxed. For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
Federal Form 1040	Line 34
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line 1

### Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

### Line 5 — Income Percentages

To determine your income percentage for Line 5, complete the following:

<b>Yourself</b>	
Line 3Y _____	divided by
Line 4 _____	= _____
<b>Spouse</b>	
Line 3S _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

### Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with one exception:

**Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

**Only one box may be checked on Line 6, Boxes A through G.**

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040C. **Note: If you checked Box B, enter "0".**

### Line 7 — Tax on Federal Return

Use the chart in the next column to locate the tax reported on your federal return. This amount is limited based upon your filing status and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

### Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	\$4,750
Married Filing a Combined Return or Qualifying Widow(er)	\$9,500
Head of Household	\$7,000
Married Filing Separate	\$4,750



If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Itemized Deductions Section on the back of the Form MO-1040C. **Attach a copy of your federal return and Federal Schedule A.**

### Line 9 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

### Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. . . . . A) \$ \_\_\_\_\_

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_

- D. Enter the amount of qualified long-term care included in Line C. . . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. . . . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040C, Line 10. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).**

### Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C, to figure your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

**A separate tax must be computed for you and your spouse.**

### Lines 15 and 16 — Resident Credit or Missouri Income Percentage

You can take a resident credit **or** figure a Missouri income percentage, **but not both**. One spouse may take the Missouri income percentage and the other the resident credit.

Visit [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) for more information and examples.

**Line 15—Missouri Resident(s):** You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had paid tax to other state(s) or political subdivision(s).

**Line 16—Nonresident(s):** You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

**Line 15 or 16—Part-year Resident(s):** You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

**Attach a copy of your other state's return if using Form MO-CR. Attach a copy of your federal return if using Form MO-NRI.**

### Line 19 — Missouri Withholding

Include only Missouri withholding on Line 19. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).**

### Line 20 — Estimated Tax Payments

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

### Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

### Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

### Line 25 — Refund

Refunds are issued faster on returns that are filed early.

### Line 26 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your next check number, you can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at [www.dor.mo.gov/tax/](http://www.dor.mo.gov/tax/)



personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

## Sign Return

**Both spouses must sign** the Form MO-1040C. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- Forms W-2(s) and 1099(s)
- Copy of federal return (pages 1 and 2) and Federal Schedule A
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 10, Long-term Care Insurance Deduction
- Copy of federal return (pages 1 and 2) if using Form MO-NRI
- Other state's return—if using Form MO-CR

## Mail Form MO-1040C, Attachments, and Payment (if necessary) to:

Refund or no amount due —  
Department of Revenue, P.O. Box 500  
Jefferson City, MO 65106-0500

Balance due —

Department of Revenue, P.O. Box 329  
Jefferson City, MO 65107-0329

## Missouri Itemized Deductions

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 3, Line 8.**

**You must itemize your Missouri deductions if you were required to itemize on your federal return.**

## Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

## Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$5,394. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

## Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. The amount cannot exceed \$8,555. (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.**

## Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 28.

## Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

**If your federal adjusted gross income from Federal Form 1040, Line 34 is greater than \$139,500, (\$69,750 if married filing separate) complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract.** If you don't complete the worksheet on page 6, your Missouri itemized deductions will be lower than they should be and you will pay too much tax.

## Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

## Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 3, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

# SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's portion of the 2002

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040C, Line 1.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc. . . . .	1	7	7		00	1	00
2. Taxable interest income . . . . .	2	8a	8a		00	2	00
3. Dividend income . . . . .	none	9a	9a		00	3	00
4. State and local income tax refunds . . . . .	none	none	10		00	4	00
5. Alimony received . . . . .	none	none	11		00	5	00
6. Business income or (loss) . . . . .	none	none	12		00	6	00
7. Capital gain or (loss) . . . . .	none	10a	13a		00	7	00
8. Other gains or (losses) . . . . .	none	none	14		00	8	00
9. Taxable IRA distributions . . . . .	none	11b	15b		00	9	00
10. Taxable pensions and annuities . . . . .	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .	none	none	17		00	11	00
12. Farm income or (loss) . . . . .	none	none	18		00	12	00
13. Unemployment compensation . . . . .	3	13	19		00	13	00
14. Taxable social security benefits . . . . .	none	14b	20b		00	14	00
15. Other income . . . . .	none	none	21		00	15	00
16. Total (add Lines 1 through 15) . . . . .	4	15	22		00	16	00
17. Less: federal adjustments to income . . . . .	none	20	33		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040C . . . . .	4	21	34		00	18	00

Enter on Form MO-1040C, Line 1.

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32

and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

# 2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howell Valley R-I . . . . .	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Dadeville R-II . . . . .	111	Gallatin R-V . . . . .	162	Hudson R-IX . . . . .	211
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV . . . . .	212
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Davis R-XII . . . . .	113	Gasconade Co. R-I		Hume R-VIII . . . . .	213
Afton 101 . . . . .	003	Cameron R-I . . . . .	063	Delta C-7 (Deering) . . . .	385	(Hermann) . . . . .	197	Hurley R-I . . . . .	214
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	Delta R-V . . . . .	116	Gasconade Co. R-II			
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	Dent-Phelps R-III		(Owensville) . . . . .	376	Iberia R-V . . . . .	215
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . .	066	(RFD, Salem) . . . . .	117	Gideon 37 . . . . .	165	Independence 30 . . . . .	217
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	DeSoto 73 . . . . .	114	Gilliam C-4 . . . . .	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dexter R-XI . . . . .	118	Gilman City R-IV . . . . .	167		
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Diamond R-IV . . . . .	119	Glenwood R-VIII . . . . .	169	Jackson R-II . . . . .	219
Ash Grove R-IV . . . . .	011	Caruthersville 18 . . . . .	070	Dixon R-I . . . . .	120	Golden City R-III . . . . .	171	Jasper Co. R-V . . . . .	222
Atlanta C-3 . . . . .	012	Cass Co. R-V . . . . .	010	Doniphan R-I . . . . .	121	Gorin R-III . . . . .	172	Jefferson C-123	
Aurora R-VIII . . . . .	013	Cassville R-IV . . . . .	071	Dora R-III . . . . .	122	Grain Valley R-V . . . . .	173	(Nodaway Co.) . . . . .	223
Ava R-I . . . . .	014	Center 58		Drexel R-IV . . . . .	123	Grandview C-4		Jefferson City . . . . .	224
Avenue City R-IX . . . . .	015	(Jackson County) . . . .	074	Dunklin R-V		(Jackson Co.) . . . . .	174	Jefferson Co. R-VII	
Avilla R-XIII . . . . .	016	Centerville R-I . . . . .	077	(Jefferson Co.) . . . . .	124	Grandview R-II		(RFD, Festus) . . . . .	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.) . . . . .	175	Jennings . . . . .	227
Bakersfield R-IV . . . . .	017	Centralia R-VI . . . . .	079	(Gower) . . . . .	125	Green City R-I . . . . .	177	Johnson Co. R-VII . . . .	571
Ballard R-II . . . . .	018	Chadwick R-I . . . . .	080	East Carter Co. R-II		Green Forest R-II . . . . .	178	Joplin R-VIII . . . . .	228
Bayless . . . . .	019	Chaffee R-II . . . . .	081	(Ellsinore) . . . . .	126	Green Ridge R-VIII . . . .	179	Junction Hill C-12 . . . .	229
Bell City R-II . . . . .	020	Charleston R-I . . . . .	083	East Lynne 40 . . . . .	127	Greene Co. R-VIII			
Bellevue R-III . . . . .	022	Chilhowee R-IV . . . . .	084	East Newton Co. R-VI . . .	128	(Rogersville) . . . . .	277	Kansas City 33 . . . . .	231
Belton 124 . . . . .	023	Chillicothe R-II . . . . .	085	East Prairie R-II . . . . .	129	Greenfield R-IV . . . . .	180	Kearney R-I . . . . .	232
Bernie R-XIII . . . . .	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenville R-II . . . . .	181	Kelso C-7 . . . . .	233
Bevier C-4 . . . . .	026	Clarksburg C-2 . . . . .	087	Eldon R-I . . . . .	132	Grundy Co. R-V (Galt) . .	182	Kennett 39 . . . . .	234
Billings R-IV . . . . .	029	Clarkton C-4 . . . . .	088	Elsberry R-II . . . . .	134			Keytesville R-III . . . . .	235
Bismarck R-V . . . . .	030	Clayton . . . . .	089	Eminence R-I . . . . .	135	Hale R-I . . . . .	184	King City R-I . . . . .	236
Blackwater R-II . . . . .	031	Clearwater R-I . . . . .	090	Everton R-III . . . . .	137	Halfway R-III . . . . .	185	Kingston K-14	
Bloomfield R-XIV . . . . .	033	Clever R-V . . . . .	091	Excelsior Springs 40 . . .	138	Hamilton R-II . . . . .	187	(Washington Co.) . . . .	237
Blue Eye R-V . . . . .	034	Climax Springs R-IV . . .	092	Exeter R-VI . . . . .	139	Hancock Place . . . . .	188	Kingston 42 (Caldwell	
Blue Springs R-IV . . . . .	035	Clinton . . . . .	093			Hannibal 60 . . . . .	189	Co.) . . . . .	238
Bolivar R-I . . . . .	037	Clinton Co. R-III		Fair Grove R-X . . . . .	140	Hardeman R-X . . . . .	190	Kingsville R-I . . . . .	239
Boncl R-X . . . . .	038	(Plattsburg) . . . . .	397	Fair Play R-II . . . . .	141	Hardin-Central C-2 . . . .	191	Kirbyville R-VI . . . . .	240
Boone Co. R-IV		Cole Camp R-I . . . . .	096	Fairfax R-III . . . . .	142	Harrisburg R-VIII . . . .	192	Kirksville R-III . . . . .	241
(Hallsville) . . . . .	186	Cole Co. R-I		Fairview R-XI . . . . .	144	Harrisonville R-IX . . . .	193	Kirkwood R-VII . . . . .	242
Boonville R-I . . . . .	039	(Russellville) . . . . .	432	Farmington R-VII . . . . .	146	Hartville R-II . . . . .	194	Knob Noster R-VIII . . .	244
Bosworth R-V . . . . .	040	Cole Co. R-II		Fayette R-III . . . . .	147	Hayti R-II . . . . .	195	Knox Co. R-I (Edina) . .	245
Bowling Green R-I . . . . .	042	(RFD, Jefferson City) . .	097	Ferguson-Florissant R-II .	148	Hazelwood . . . . .	196		
Bradleyville R-I . . . . .	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI . . . . .	149	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV . . . . .	044	Columbia 93 . . . . .	098	Fordland R-III . . . . .	151	Hermitage R-IV . . . . .	198	(RFD, Lebanon) . . . . .	247
Braymer C-4 . . . . .	046	Community R-VI . . . . .	099	Forsyth R-III . . . . .	152	Hickman Mills C-1 . . . .	200	Laclede Co. R-I (Conway)	102
Breckenridge R-I . . . . .	047	Concordia R-II . . . . .	101	Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . .	248
Brentwood . . . . .	048	Cooper Co. R-IV		Independence) . . . . .	153	(Urbana) . . . . .	201	Lafayette Co. C-1	
Bronaugh R-VII . . . . .	049	(Bunceton) . . . . .	054	Fort Zumwalt R-II . . . .	154	Higbee R-VIII . . . . .	202	(Higginsville) . . . . .	249
Brookfield R-III . . . . .	050	Cooter R-IV . . . . .	103	Fox C-6 (Arnold) . . . . .	155	High Point R-III . . . . .	203	Lakeland R-III	
Brunswick R-II . . . . .	052	Couch R-I . . . . .	104	Francis-Howell (R-III) . .	156	Hillsboro R-III . . . . .	204	(Deepwater) . . . . .	251
Buchanan Co. R-IV		Cowgill R-VI . . . . .	105	Franklin Co. R-II		Holcomb R-III . . . . .	205	Lamar R-I . . . . .	252
(DeKalb) . . . . .	115	Craig R-III . . . . .	106	(RFD, New Haven) . . . .	157	Holden R-III . . . . .	206	LaMonte R-IV . . . . .	253
Bucklin R-II . . . . .	053	Crane R-III . . . . .	107	Fredericktown R-I . . . .	158	Holliday C-2 . . . . .	207	LaPlata R-II . . . . .	285
Bunker R-III . . . . .	055	Crawford Co. R-I		Fulton 58 . . . . .	159	Hollister R-V . . . . .	208	Laquey R-V . . . . .	254
Butler R-V . . . . .	056	(Bourbon) . . . . .	041			Houston R-I . . . . .	209	Laredo R-VII . . . . .	255
		Crawford Co. R-II (Cuba) .	108	Gainesville R-V . . . . .	160	Howard Co. R-II		Lathrop R-II . . . . .	257
Cabool R-IV . . . . .	057	Crocker R-II . . . . .	109			(Glasgow) . . . . .	168	Lawson R-XIV . . . . .	258



NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II				(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonsburg R-II	382	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	(RFD, Caruthersville)	386	Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	Pemiscot Co. Special		Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	School Dist.	576	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Perry Co. 32	387	(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	Pettis Co. R-V		Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	(Hughesville)	389	(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	Pettis Co. R-XII		Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		(RFD, Sedalia)	390	Shell Knob 78	452	Union Star R-II	515
		Co.)	338	Phelps Co. R-III		Sherwood Cass R-VIII		University City	517
				(Edgar Springs)	130	(Creighton)	453		
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	Valley Park	518
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Valley R-VI (Caledonia)	519
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Van Buren R-1	520
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Van-Far R-I	521
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Verona R-VII	522
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459		
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356			(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Ralls Co. R-II (Center)	408	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raymondville R-VII	410	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Raymore-Peculiar R-II	411	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Raytown C-2	412	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Reeds Spring R-IV	413	Sparta R-III	471	(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	Renick R-V	414	Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	Republic R-III		St. Louis Co.	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		(Republic)	415	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Revere C-3	416	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Rich Hill R-IV	417	Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richards R-V	418	Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		Richland R-I		St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	(Stoddard Co.)	419	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Richmond R-XVI	421	St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	Richwoods R-VII	422	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ridgeway R-V	423	St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	Ripley Co. R-III		St. James R-I	481	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	(Gateway)	164	St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			Ripley Co. R-IV		St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	(RFD, Doniphan)	424	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Risco R-II	425	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Ritenour	426	Stet R-XV	487	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Riverview Gardens	427	Stewartsville C-2	488		
Moniteau Co. C-I		Oran R-III	370	Rock Port R-II	428	Stockton R-I	489	Zalma R-V	561
(Jamestown)	221	Oreanville R-IV	371	Rockwood R-VI	429	Stoutland R-II	490		
Moniteau Co. R-I		Oregon-Howell R-III	246	Rolla 31	430	Strafford R-VI	492		
(California)	060	Orrick R-XI	372	Roscoe C-I	431	Strain-Japan R-XVI	575		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082			Strasburg C-3	494		
(Latham)	256	Osage Co. R-II (Linn)	274	Salem R-80	434				
				Salisbury R-IV	435				



## WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040C, Itemized Deductions, Line 10.	8	00

**Diagram 1: Form W-2**

**Form W-2 Wage and Tax Statement** (99) **2003**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10134D

Missouri Taxes Withheld

Earnings Tax

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### **Cape Girardeau**

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### **Jefferson City**

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### **Kansas City**

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### **St. Louis**

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### **Columbia**

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### **Joplin**

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### **Springfield**

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### **St. Joseph**

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

### **Form Ordering**

Form Order Questions  
Refund Inquiry Line

**(800) 877-6881**

(573) 751-5337

(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)

Suggestions for Tax System Improvements e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)